



Department of Motor Vehicles
Tax Services
P.O. Box 27422
Richmond, Virginia 23269-7422

VIRGINIA FUELS TAX AVIATION CONSUMER'S REPORT

FT465 (Rev. 07/03)

Read the filing information and instructions on the back.
PLEASE PRINT IN INK OR TYPE

☐ Amended Report
(Check this box if this is an amended report.)

AVIATION CONSUMER INFORMATION

Name		FEIN/SSN		Report Month and Year	
Mailing Address		City		State	Zip Code
Telephone Number ()	Fax Number ()		e-mail Address		

SECTION 1 - INVENTORY, RECEIPTS, AND DISBURSEMENTS SUMMARY

Aviation Jet Fuel

1. Enter Beginning Inventory. (Note: This must agree with prior month's ending inventory.)	
2. Add each reported <i>receipt schedule</i> to calculate the Total Receipts.	
3. Add Line 1 to Line 2 and enter the Total Gallons Available.	
4. Add each reported <i>disbursement schedule</i> to calculate the Total Disbursements.	
5. Subtract Line 4 from Line 3 and enter the Gallons Available.	
6. Enter Gains (+) or Losses (-).	
7. Add gains or subtract losses on Line 6 to/from Line 5 and enter the Ending Inventory.	

SECTION 2 - TAX CALCULATION

8. Enter the Total Receipts from Line 2.	
9. Enter the Total Number of Tax -Paid Gallons received during the report period.	
10. Add together from Part A, Lines B through E to calculate the Total Deductions.	
11. Add together Lines 9 and 10, and subtract the results from Line 8 to calculate the Net Gallons Received.	
12. Enter the Cumulative Net Gallons Received amount. (See Instructions)	
13. Add Lines 11 and 12 together to calculate the Net Gallons Received for the Fiscal Year.	
GROSS TAX DUE (Use the attached Gross Tax Due Worksheet to calculate the gross tax.)	
14a. Enter, from the worksheet, the Total Gallons Subject To the \$.05 Tax Rate.	
14b. Enter the Gross \$.05 Tax Due from the worksheet. (If you are not required to pay the \$.05 tax, enter a zero.)	\$
14c. Enter, from the worksheet, the Total Gallons Subject to the \$.005 Tax Rate.	
14d. Enter the Gross \$.005 Tax Due from the worksheet. (If you are not required to pay the \$.005 tax, enter a zero.)	\$
15. Add together from Part A Lines C and D to calculate the Gallons Sold Subject to the \$.05 Tax Rate.	
16. Multiply Line 15 times \$.05 to calculate the Total \$.05 Tax Due On Gallons Sold.	\$
17. Add Lines 14b, 14d, and 16 to calculate the Total Tax.	\$
18. Enter the Tax Adjustment. Attach to this report an explanation of the adjustment.	\$
19. Subtract/Add Line 18 from/to Line 17 and enter the Tax Due.	\$
20. LATE REPORTS ONLY: Record the Penalty on the tax for late reports. (\$50 or 10% of Line 19 whichever is greater)	\$
21. Add together Lines 19 and 20 to calculate the Total Tax and Penalty Due.	\$
22. LATE REPORTS ONLY: Calculate the interest for late reports at \$.01 times Line 21 compounded monthly.	\$
23. Add together Lines 21 and 22 to calculate the TOTAL AMOUNT DUE.	\$

CERTIFICATION

I certify that I have read this report and all supporting documents and know their contents and that all information on both the report and supporting documents is true and accurate, and complete.

Authorized Representative's Name (*please print*)

Title

Authorized Representative's Signature

Date

Telephone Number

()

Fax Number

()

e-mail Address

PART A - DISBURSEMENT SUMMARY

AVIATION JET FUEL

A.	Enter the total number of gallons of non-bonded aviation jet fuel used in Self-Operated Aircraft. <i>No schedule is required.</i>	
B.	Enter the total number of gallons of bonded aviation jet fuel used in Self-Operated Aircraft. <i>No schedule is required.</i>	
C.	Enter the total number of gallons of aviation jet fuel sold to Unlicensed Distributors, Retailers, Bulk Users or Users. (Schedule 5A)	
D.	Enter the total number of gallons of aviation jet fuel sold to licensed distributors, importers, and suppliers. (Schedule 5D)	
E.	Enter the total number of gallons of non-bonded aviation jet fuel used in Non-Highway Equipment and Vehicles. <i>(No schedule is required)</i>	

FILING INFORMATION

Provide all information requested on this report. Attach all required schedules.

Your report must be:

- postmarked by the 15th of the second month after the report month, **or**
- received at DMV by the 20th of the second month after the report month.

BONDED AVIATION JET FUEL IS:

- maintained in bonded storage under U.S. Customs Law, and
- placed into the fuel tank of an aircraft operated on international flights by certified air carriers.

IMPORTANT

The tax rate on the first 100,000 gallons of eligible fuel during the fiscal year (July 1 - June 30) is \$.05; the rate for eligible gallons over 100,000 is \$.005. All other aviation jet fuel is taxed at \$.05.

INSTRUCTIONS

AVIATION CONSUMER INFORMATION

Name -- Enter the name of your company.

FEIN/SSN -- Enter the company's Federal Employment Identification Number or social security number.

Report Month and Date. Enter the month and year for which you are reporting.

Mailing Address, City, State, Zip Code -- Enter your company's mailing address.

Telephone Number, Fax Number, e-mail Address -- Enter your company's telephone and fax numbers, and e-mail address.

SECTION 1 - INVENTORY, RECEIPTS AND DISBURSEMENTS SUMMARY

Follow the instructions provided on each line.

SECTION 2 - TAX CALCULATION

Lines 8, 9, 10 and 11. Follow the instructions provided on each line.

Line 12. Add together the figures shown on Line 11 for each report month from July, up to but not including the current report month.

(Example: If you are completing your report for December, add

together the figures on Lines 11 from your July, August, September, October and November reports.)

Lines 13 through 17. Follow the instructions provided on each line.

Line 18. Enter credit adjustments:

- authorized by DMV (attach copy of DMV's letter), and
- for payment previously reported in error (attach an amended disbursement schedule).

Line 19 through 23. Follow the instructions provided on each line.

CERTIFICATION

Authorized Representative's Name, Title. Print or type the name and title of the person authorized by the licensee to sign this report.

Authorized Representative's Signature, Date. Authorized Representative: Sign your name and write the date in the space provided.

Telephone Number, Fax Number, e-mail Address. Enter the authorized representative's telephone number, fax number, and, if applicable, e-mail address.

PART A - DISBURSEMENT SUMMARY

Follow the instructions provided on each line.

Gross Tax Due WORKSHEET

Use this worksheet to calculate the Gross Tax Due

Read the information at the top of each section to determine which section to use to calculate your gross tax due.

SECTION I

Use this section to calculate the gross tax due if Line 12 on the report is **more** than 100,000 gallons. After you complete the calculation, enter the *Gross \$.005 Tax Due* on Line 14d of the report.

1.	Enter the gallons on Line 11 from the report to record the Total Gallons Subject to the \$.005 Tax Rate. <i>Enter this amount on Line 14c of the report.</i>	
2.		x \$.005
3.	Multiply Line 1 times \$.005 to calculate the GROSS \$.005 TAX DUE <i>Enter this amount on Line 14d of the report.</i>	\$

SECTION II

Use this section to calculate the gross tax due if:

- Line 12 on the report is **less** than 100,000 gallons, and
- Line 11 on the report is **100,000 gallons or more.**

1.		100,000
2.	Enter the gallons on Line 12 from the report.	—
3.	Subtract Line 2 from Line 1 to calculate the Total Gallons Subject to the \$.05 Tax Rate. <i>Enter this amount on Line 14a of the report.</i>	
4.		x \$.05
5.	Multiply Line 3 times \$.05 to calculate the Gross \$.05 Tax Due on gallons used. <i>Enter this amount on Line 14b of the report.</i>	\$
6.	Enter the gallons on Line 11 from the report.	
7.	Enter the gallons on Line 3 above.	—
8.	Subtract Line 7 from Line 6 to calculate the Total Gallons Subject to the \$.005 Tax Rate. <i>Enter this amount on Line 14c of the report.</i>	
9.		x \$.005
10.	Multiply Line 8 times \$.005 to calculate the Gross \$.005 Tax Due on gallons used. <i>Enter this amount on Line 14d of the report.</i>	\$

SEE BACK FOR SECTION III

SECTION III

Use this section to calculate the gross tax due if:

- Line 12 on the report is **less** than 100,000 gallons, and
- Line 11 on the report is **less** than 100,000.

1.		100,000
2.	Enter the gallons on Line 12 from the report.	—
3.	Subtract Line 2 from Line 1.	
4.	Enter the gallons on Line 11 from the report. <ul style="list-style-type: none">• If Line 3 is equal to or more than Line 4, complete <i>Calculation A</i> below.• If Line 3 is less than Line 4, complete <i>Calculation B</i> below.	

CALCULATION A

A1.	Enter the gallons on Line 11 from the report to record the Total Gallons Subject to the \$.05 Tax Rate. <i>Enter this amount on Line 14a of the report.</i>	
A2.		x \$.05
A3.	Multiply Line A2 times \$.05 to calculate the <i>Gross \$.05 Tax Due</i> . <i>Enter this amount on Line 14b of the report.</i>	\$

CALCULATION B

B1.	Enter the gallons calculated on Line 3 above. <i>Enter this amount on Line 14a of the report.</i>	
B2.		x \$.05
B3.	Multiply Line B2 times \$.05 to calculate the <i>Gross \$.05 Tax Due</i> on gallons used. <i>Enter this amount on Line 14b of the report.</i>	\$
B4.	Enter the gallons on Line 11 from the report.	
B5.	Enter the gallons from Line B1 above.	—
B6.	Subtract Line B5 from Line B4 to calculate the Total Gallons Subject to the \$.005 Tax Rate. <i>Enter this amount on Line 14c of the report.</i>	
B7.		x \$.005
B8.	Multiply Line B6 times \$.005 to calculate the <i>Gross \$.005 Tax Due</i> on gallons used. <i>Enter this amount on Line 14d of the report.</i>	\$